

N.C. DEPARTMENT OF REVENUE

OFFER IN COMPROMISE CHECKLIST

- _____ 1. Have you filed the current year's tax return and paid any liabilities shown due in full?
- _____ 2. Have you filed all required tax returns and reports?
- _____ 3. Have you received a final notice of assessment for all NC taxes that you owe?
- _____ 4. Have you confirmed you are not the subject of an open or active bankruptcy case?

If you answered "Yes" to these four questions, then please complete and return *every* item listed below.

If you answered "No" to any of these four questions, STOP, you have not met the basic requirements and your offer cannot be processed at this time.

ITEMS:

- _____ 1. Offer in Compromise - Form OIC-100 (enclosed).
 - _____ 1a. 20% Down Payment in certified funds payable to NCDOR.
 - _____ 1b. Third Party Affirmation (if applicable) Form OIC-102 (enclosed).
- _____ 2. Collection Information Statement RO-1062 (Collection Statement for Individuals) or RO-1063 (Collection Information Statement for Businesses) (enclosed).

All business offers are required to attach a RO-1062 for each officer, partner or member.
- _____ 2b. OIC 101-A, OIC 101-B, or OIC 101-C
- _____ 3. Copy of last two (2) years Federal Income Tax returns, if required to file.

If not required to file, check here.

_____ Attach a written explanation signed and dated.
- _____ 4. Copy of last two (2) months paycheck stubs, if applicable.
- _____ 5. Copy of last three (3) months bank account statements for all accounts.
- _____ 6. Verification of any claimed health issue or disability.
- _____ 7. All documents or attachments listed under the signature line of the Collection Information Statements RO-1062 or RO-1063 including mortgage and vehicle loan statements.
- _____ 8. Copy of the federal account transcript for all periods if the taxpayer claims to also owe the IRS.

Additional information may be requested after receipt of the Offer In Compromise.